FAITH & GENEROSITY REFLECTION

In His Image

Matthew 22: 15 - 22

The Question about Paying Taxes

15 Then the Pharisees went and plotted to entrap him in what he said. 16 So they sent their disciples to him, along with the Herodians, saying, 'Teacher, we know that you are sincere, and teach the way of God in accordance with truth, and show deference to no one; for you do not regard people with partiality. 17 Tell us, then, what you think. Is it lawful to pay taxes to the emperor, or not?' 18 But Jesus, aware of their malice, said, 'Why are you putting me to the test, you hypocrites? 19 Show me the coin used for the tax.' And they brought him a denarius. 20 Then he said to them, 'Whose head is this, and whose title?' 21 They answered, 'The emperor's.' Then he said to them, 'Give therefore to the emperor the things that are the emperor's, and to God the things that are God's.' 22 When they heard this, they were amazed; and they left him and went away.

The socio-political background to this account in Matthew will have been very apparent to Matthew's audience. Judeans were living under a brutal military occupation[1] and had to pay a tax, paid by every adult male in Judea,[2] to the Roman Empire, to a 'king', Caesar, to whom they had no allegiance whatsoever. But there was little the Judeans could do about it, not without terrible consequences. Uprisings following the death of Herod the Great had been quashed with terrible brutality. The first-century Judean historian, Josephus, later recorded that over two thousand were crucified. Then again, in AD 6, a rebellion led by Judas the Galilean against a census and the taxation associated with it was ferociously quashed.

The question put to Jesus, then, is really loaded. To say that 'the Pharisees went and plotted to entrap him' is spot on, for if Jesus were to say that the tax to Caesar should not be paid, well… he would almost certainly have been seized immediately and gone the way of all dangerous revolutionaries.

[1] Roman rule began with Pompey's capture of Jerusalem in 63 BC, but direct administration, military occupation, and taxation began in AD 6, thus shaping the socio-political context of Jesus' ministry.

[2] William Hendriksen, *New Testament Commentary: Matthew* (Edinburgh: Banner of Truth Trust, 1976), 801

On the other hand, what would happen if he said it should be paid? How would that land with all the people who had greeted him enthusiastically in Jerusalem, the people who had hailed him as King - the King who they hoped would deliver them from the oppression of the Romans? Not well, obviously.

There is a curious twist to the story too. The Pharisees sent not only their own disciples to question Jesus but also Herodians. We know little about the Herodians, but the consensus seems to be that they were 'partisans of the Herod family'.[3] It may be that the Pharisees thought Jesus might be more sympathetic to young theology students and that, as a consequence, he might more readily fall into the trap.[4] So, on the one hand Jesus is facing those steeped in the teaching of the Pharisees, whose concern was faithfulness to the Torah and preservation of Jewish life and traditions, and on the other, people loyal to Herod Antipas who, as we know, killed John the Baptist. Very unlikely allies (it is likely that the Pharisees hated the Herodians)[5], but both groups had something to gain from tricking Jesus into incriminating himself.

There is a saying, 'a little flattery goes a long way'. So Jesus' questioners try flattery first to try and lull him into making a mistake. 'Teacher, we know that you are sincere and teach the way of God in accordance with truth, and show deference to no one; for you do not regard people with partiality.' Then comes the question: 'Tell us, then, what you think. Is it lawful to pay taxes to the emperor, or not?' Jesus, as we say, saw them coming. He sees straight through their deviousness. 'Hypocrites'! He calls them, before asking for a coin: 'Show me the coin used for the tax'. In his inimitable style, Tom Wright writes, 'Jesus takes the coin from them, like someone being handed a dead rat'.[6] Not hiding his distaste, but at the same time not actually saying anything that could be classed as seditious, he asks, 'Whose head is this, and whose title?'

A fascinating detail, a fact that would have been apparent to Matthew's audience, is that the coin not only bore the image of Tiberius Caesar Augustus but on the reverse, it identified him as both 'highest priest' and 'son of the divine Augustus'[7]. The coin was therefore not only a symbol of power but also a means of declaring priestly status and the divine status of the Roman Emperor. Jesus gives a brilliant answer, one for which he cannot be accused of being a rebel encouraging non-payment of taxes, and one that the Pharisees cannot quibble with either: 'Give therefore to the emperor the things that are the emperor's, and to God the things that are God's.' Neither can

[3] William Hendriksen, *New Testament Commentary: Matthew* (Edinburgh: Banner of Truth Trust, 1976), 800
[4] Ibid
[5] William Hendriksen, 801
[6] Tom Wright, *Matthew for Everyone, Part 2: Chapters 16–28* (London: SPCK, 2004), 86-88
[7] William Hendriksen, 803

the Pharisees claim that he is surrendering to Caesar, but they must surely have heard in his answer the question: what belongs to God?

We are likely struck by an echo from the opening chapter of the Old Testament: 'So God created humankind in his image, in the image of God he created them.' (Gen 1:27). Like the image of Caesar stamped on a coin, we bear the imprint of God. Another echo likely strikes us from the New Testament: 'the image of the invisible God' (Col. 1:15). And what strikes us too is the contrast: imperial Rome, whose king stamps his authority and power through brutality, taxation and claims of priestly status, and Jesus, the king who came to serve[8]; the king who took 'the form of a slave' (Phil. 2:7). It is in 'the same image',[9] the image of 'the suffering servant',[10] the lover of souls (Wis. 11:26),[11] that we are created and 'are being transformed … from one degree of glory to another' (2 Cor. 3:18).

What, then, belongs to God? We do. And as bearers of his image, we must know that this comes with an invitation: to give to God what is God's, to give of ourselves. Not because God needs anything from us, not like an emperor demanding payment of taxes, but because he loves us and knows that our giving of ourselves draws us closer to him, making us more Christ-like, as is our destiny. As image bearers, we share something divine. What might it mean for us to reflect that image in our daily lives?

[8] Matt. 20:28, Mk. 10:45.

[9] 'And all of us, with unveiled faces, seeing the glory of the Lord as though reflected in a mirror, are being transformed into the same image from one degree of glory to another; for this comes from the Lord, the Spirit' (2 Cor. 3:18).

[10] Whilst never appearing side-by-side in the biblical text, the phrase owes its footprint largely to editorial conventions such as the heading 'The Suffering Servant' for Isaiah 52:13, in the NRSVA and other Bible translations.

[11] https://www.kingjamesbibleonline.org/Wisdom-of-Solomon-Chapter-11/#26